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120. (New) A computer data signal embodied in a carrier wave, the computer data signal carrying instructions which, when executed by a processor, perform a method for providing financial accounting, comprising:

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establishing at least one file on a financial accounting computer;

establishing data inputs on a plurality of financial transaction computers, said data inputs including electronically recorded financial transactions made between said at least one user and at least one other entity;

transferring said data inputs from said financial transaction computers to said at least one file of said financial accounting computer; and

providing access to said at least one file of said financial accounting computer for said at least one user and/or an agent of said at least one user so that said user and/or said agent can perform at least two activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs.

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#### REMARKS

The undersigned would like to thank Examiner Cosimano for the courtesies extended during the telephone interview conducted February 3, 2003. During the interview, U.S. Patent No. 5,220,501 to Lawlor was discussed.

By the present Amendment, the claims have been amended as discussed during the interview. In particular, independent Claims 45, 61, 78, 80 and 82 have been amended to delete the word "reviewing". These amendments are made without prejudice, and with the understanding that Applicant may present claims in a continuation application which include the "reviewing" recitation. The present amendments to the claims have been made in the interest of advancing prosecution of the present application, but Applicant's action should in no way be considered as acquiescence to or agreement with the merits of any alleged anticipation or obviousness based upon the Lawlor '501 patent or any other prior art of record.

Dependent Claims 58-60 and 74-76 have been amended to reflect that the word "reviewing" has been deleted from the claims they depend from.

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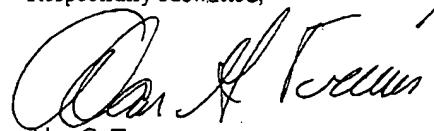
Newly added independent Claims 83, 99, 116, 118 and 120 are similar to independent Claims 45, 61, 78, 80 and 82, respectively, except they include the recitation: "at least two activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs".

Newly added dependent Claims 84-98, 100-115, 117 and 119 are similar to dependent Claims 44-60, 62-77, 79 and 81, respectively.

It is submitted that Claims 28-120 are allowable. An early Notice of Allowance of this application is respectfully requested.

In the event that any outstanding matters remain in connection with this application, the Examiner is invited to telephone the undersigned at (412) 263-4340 to discuss such matters.

Respectfully submitted,



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Marked-up Version of Claims

45. (Twice amended) A financial accounting system, comprising:  
a financial accounting computer having at least one file;  
a plurality of financial transaction computers for receiving data  
inputs, said data inputs including electronically recorded financial transactions made  
between at least one user and at least one other entity;  
a network for transferring said data inputs from said financial  
transaction computers to said at least one file of said financial accounting computer; and  
means for providing access to said at least one file of said financial  
accounting computer for said at least one user and/or an agent of said at least one user so  
that said user and/or said agent can perform one or more activities selected from the  
group consisting of entering, deleting, [reviewing,] adjusting and processing said data  
inputs.

58. (Twice amended) The system of Claim 45, wherein said user  
and/or said agent can perform two or more of the activities selected from the group  
consisting of entering, deleting, [reviewing,], adjusting and processing said data inputs.

59. (Twice amended) The system of Claim 45, wherein said user  
and/or said agent can perform three or more of the activities selected from the group  
consisting of entering, deleting, [reviewing,] adjusting and processing said data inputs.

60. (Twice amended) The system of Claim 45, wherein said user  
and/or said agent can perform [four or more] all of the activities selected from the group  
consisting of entering, deleting, [reviewing,] adjusting and processing said data inputs.

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61. (Twice amended) A computer assisted method for providing financial accounting, comprising:

establishing at least one file on a financial accounting computer;

establishing data inputs on a plurality of financial transaction computers, said data inputs including electronically recorded financial transactions made between at least one user and at least one other entity;

transferring said data inputs from said financial transaction computers to said at least one file of said financial accounting computer; and

providing access to said at least one file of said financial accounting computer for said at least one user and/or an agent of said at least one user so that said user and/or said agent can perform one or more activities selected from the group consisting of entering, deleting, [reviewing,] adjusting and processing said data inputs.

74. (Twice amended) The method of Claim 61, wherein said user and/or said agent can perform two or more of the activities selected from the group consisting of entering, deleting, [reviewing,] adjusting and processing said data inputs.

75. (Twice amended) The method of Claim 61, wherein said user and/or said agent can perform three or more of the activities selected from the group consisting of entering, deleting, [reviewing,] adjusting and processing said data inputs.

76. (Twice amended) The method of Claim 61, wherein said user and/or said agent can perform [four or more] all of the activities selected from the group consisting of entering, deleting, [reviewing,] adjusting and processing said data inputs.